

all the original papers to the next ensuing term of [the] superior court.

SEC. 17. That the board of commissioners of the town of Lexington shall have power, not oftener than annually, to impose, levy and collect a tax upon all real and personal estate within the corporate limits of said town, and also upon all moneys on hand, solvent credits, and upon all polls and other subjects of taxation taxed by the general assembly for public purposes not exceeding twenty-five cents on one hundred dollars' valuation of property and twenty-five cents on the poll; and the said board shall have power to levy and collect a commutation upon all persons residing within the corporate limits of Lexington who may be liable to work on the public roads in lieu of requiring of them such personal services on the roads and streets.

SEC. 18. The board shall proceed on the first Monday in June to lay the taxes on such subjects of taxation as they may choose, and shall place the tax list (with an endorsement by the mayor to the collector authorizing him to collect the taxes in said list,) in the hands of the collector for collection who shall complete the same on or before the first day of October next ensuing, and shall pay the moneys to the treasurer on or before the first Monday of November, and the collector shall receive such per cent. on the amount so collected as may be determined by the board of commissioners: *Provided*, the commissioners may extend the time for collecting and paying over said tax.

SEC. 19. That if any person liable to taxes on subjects directed to be listed shall fail to pay them within the time prescribed for collection, the collector shall proceed forthwith to collect the same by distress and sale after public advertisement for the space of ten days at the court house door and four other public places in the corporation, if the property be personal, or twenty days if the property be real, without any judgment or execution.

Taxation.

Board of commissioners to levy tax.

Tax list.

Compensation of collector.

Proviso.

Collection by distress and sale.